



COUNTY OF LOS ANGELES
DEPARTMENT OF PUBLIC WORKS

"To Enrich Lives Through Effective and Caring Service"

900 SOUTH FREMONT AVENUE
ALHAMBRA, CALIFORNIA 91803-1331
Telephone: (626) 458-5100
<http://dpw.lacounty.gov>

GAIL FARBER, Director

ADDRESS ALL CORRESPONDENCE TO:
P.O. BOX 1460
ALHAMBRA, CALIFORNIA 91802-1460

June 11, 2013

The Honorable Board of Supervisors
County of Los Angeles
383 Kenneth Hahn Hall of Administration
500 West Temple Street
Los Angeles, California 90012

Dear Supervisors:

ADOPTED

BOARD OF SUPERVISORS
COUNTY OF LOS ANGELES

42 June 11, 2013

Sachi A. Hamai
SACHI A. HAMAI
EXECUTIVE OFFICER

**LOS ANGELES COUNTY WATERWORKS DISTRICT NO. 40,
ANTELOPE VALLEY, ANNEXATION 40-148 (34-41),
LOCAL AGENCY FORMATION COMMISSION DESIGNATION 2012-04,
NEGOTIATED TAX EXCHANGE RESOLUTION
(SUPERVISORIAL DISTRICT 5)
(3 VOTES)**

SUBJECT

This action is to adopt the Negotiated Property Tax Exchange Joint Resolution associated with the annexation of territory into Los Angeles County Waterworks District No. 40, Antelope Valley.

IT IS RECOMMENDED THAT THE BOARD ACTING AS THE GOVERNING BODY OF THE COUNTY OF LOS ANGELES AND AS THE GOVERNING BODY OF THE CONSOLIDATED FIRE PROTECTION DISTRICT, AND THE WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY:

1. Find that the adoption of the Negotiated Property Tax Exchange Joint Resolution for Annexation 40-148 (34-41) and the resulting share of the ad valorem tax is for the purpose of meeting the operation, maintenance, and capital project expenses of Los Angeles County Waterworks District No. 40, Antelope Valley, and therefore is statutorily exempt from the California Environmental Quality Act.
2. Adopt the Joint Resolution approving and accepting the negotiated exchange of property tax revenue resulting from Annexation 40-148 (34-41), Local Agency Formation Commission Designation 2012-04 to Los Angeles County Waterworks District No. 40, Antelope Valley.

PURPOSE/JUSTIFICATION OF RECOMMENDED ACTION

The purpose of the recommended action is to reapportion the ad valorem tax that is shared by the affected taxing entities as the result of pending Annexation 40-148 (34-41) into the Los Angeles County Waterworks District No. 40, Antelope Valley (District), which includes approximately 20.35 acres of uninhabited land within the City of Palmdale. The annexation area is adjacent to developed roads and is surrounded by existing residential tract homes.

Pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency receiving property tax revenue from the area must negotiate an exchange of property tax revenue subject to the jurisdictional change and attributable to those local agencies. The governing bodies of the respective taxing entities in the area have adopted the Joint Resolution based on the negotiated exchange of ad valorem property tax revenue related to the proposed annexation to the District. In order for the Local Agency Formation Commission (LAFCO) of Los Angeles County to proceed with the required hearings on the proposed annexation, the Board, as the governing body of the County of Los Angeles and as the governing body of the County of Los Angeles Special Districts, acting on behalf of the Consolidated Fire Protection District of Los Angeles County, and the District, must also adopt the enclosed Joint Resolution. The Joint Resolution will transfer a portion of the annual property tax increment attributable to the proposed annexation area from the County of Los Angeles and other taxing entities to the District according to ratios listed in Exhibits A, B, C, and D. Each of the affected agencies' shares of the annual property tax increment will be adjusted accordingly.

Implementation of Strategic Plan Goals

The Countywide Strategic Plan directs the provisions of Operational Effectiveness (Goal 1) and Fiscal Sustainability (Goal 2) by collecting the applicable tax revenue to provide effective and efficient delivery of water to future customers within the annexed area.

FISCAL IMPACT/FINANCING

The property owner requesting the proposed annexation will pay all required fees associated with this action.

The Joint Resolution will transfer to the District a portion of the annual property tax increment from the County General Fund and each of the affected County taxing entities, which include the Consolidated Fire Protection District of Los Angeles County, together with the Antelope Valley Mosquito and Vector Control District, the Antelope Valley Resource Conservation District, the City Council of the City of Palmdale, and the Antelope Valley-East Kern Water Agency. The tax sharing ratios listed in Exhibits A, B, C, and D were calculated using a formula approved by the County of Los Angeles Auditor-Controller and County Counsel. In this instance, revenues to the General Fund from the ad valorem property tax on the affected properties would be reduced by 0.18 percent and by 0.16 percent for Tax Rate Area 6923 and Tax Rate Area 11211, respectively.

FACTS AND PROVISIONS/LEGAL REQUIREMENTS

Section 99 of the Revenue and Taxation Code requires that prior to the effective date of any jurisdictional change, the governing bodies of all agencies whose service areas or service responsibilities will be altered by such change must negotiate a reallocation of property tax revenue between the affected agencies and approve and accept such reallocation by resolution.

The governing bodies of the respective taxing entities have adopted the Joint Resolution based on the negotiated exchange of property tax revenue related to the proposed annexation to the District.

Adoption of the Joint Resolution by the Board will allow LAFCO to schedule the required public hearing to consider testimony on the proposed annexation. LAFCO will subsequently take action to approve, approve with changes, or disapprove the proposal. The Joint Resolution has also been approved as to form by County Counsel.

ENVIRONMENTAL DOCUMENTATION

This action and proposed Joint Resolution is to fund operation and maintenance expenses and capital projects within the existing service area of the District and are, therefore, statutorily exempt from the California Environmental Quality Act (CEQA) pursuant to Section 21080(b)(8) of the Public Resources Code and Section 15273(a) of the CEQA Guidelines.

IMPACT ON CURRENT SERVICES (OR PROJECTS)

This action will allow the District to provide water service to the annexed area and will not have any negative impact on existing services or planned projects.

CONCLUSION

Please return one adopted copy of this letter and one signed original of the Joint Resolution to LAFCO; one adopted copy of this letter and one signed original of the Joint Resolution to the County Assessor; and one adopted copy of this letter and one copy of the Joint Resolution to the Department of Public Works, Waterworks Division.

The Honorable Board of Supervisors

6/11/2013

Page 4

Respectfully submitted,

A handwritten signature in black ink that reads "Gail Farber". The script is cursive and fluid, with the first name "Gail" and last name "Farber" clearly distinguishable.

GAIL FARBER

Director

GF:AA:ea

Enclosures

c: Assessor
Auditor-Controller
Chief Executive Office (Rita Robinson)
County Counsel
Executive Office
Fire Department
Local Agency Formation Commission
City of Palmdale
Antelope Valley-East Kern Water Agency
Antelope Valley Mosquito and
Vector Control District
Antelope Valley Resource Conservation District

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF LOS ANGELES, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF PALMDALE,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-148 (34-41), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2012-04, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Palmdale, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-148 (34-41) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:


NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; the Consolidated Fire Protection District of Los Angeles County; Antelope Valley Mosquito and Vector Control District; Antelope Valley Resource Conservation District; the City of Palmdale; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-148 (34-41) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2013, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-148 (34-41) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A, B, C, and D).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-148 (34-41).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

The foregoing Resolution was adopted on the 11th day of June, 2013,
by the Board of Supervisors of the County of Los Angeles as the Governing Body of the
Los Angeles County Waterworks District No. 40, Antelope Valley.



SACHI A. HAMAI
Executive Officer of the
Board of Supervisors of the
County of Los Angeles

By 
Deputy

APPROVED AS TO FORM:

JOHN F. KRATTLI
County Counsel

By 
Deputy

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF LOS ANGELES, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF PALMDALE,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-148 (34-41), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2012-04, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Palmdale, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-148 (34-41) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; the Consolidated Fire Protection District of Los Angeles County; Antelope Valley Mosquito and Vector Control District; Antelope Valley Resource Conservation District; the City of Palmdale; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-148 (34-41) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2013, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-148 (34-41) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A, B, C, and D).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-148 (34-41).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

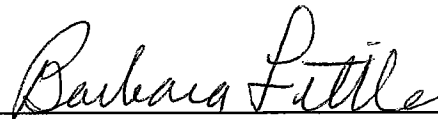
PASSED, APPROVED, AND ADOPTED this 23 day of April, 2013, by
the following vote:

AYES:

NOES:

ABSENT:

ABSTAIN:



Chairperson, Board of Trustees
Antelope Valley Mosquito
and Vector Control

ATTEST:


Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF LOS ANGELES, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF PALMDALE,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-148 (34-41), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2012-04, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Palmdale, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-148 (34-41) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; the Consolidated Fire Protection District of Los Angeles County; Antelope Valley Mosquito and Vector Control District; Antelope Valley Resource Conservation District; the City of Palmdale; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-148 (34-41) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2013, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-148 (34-41) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A, B, C, and D).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-148 (34-41).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

PASSED, APPROVED, AND ADOPTED this 27th day of march, 2013, by the following vote:

AYES: 4

NOES: 0

ABSENT: 1

ABSTAIN: 0

Kathleen Burr (DB)
Chairperson, Board of Directors
Antelope Valley Resource
Conservation District

ATTEST:

Danette Gordon
Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF LOS ANGELES, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF PALMDALE,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-148 (34-41), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2012-04, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Palmdale, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-148 (34-41) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; the Consolidated Fire Protection District of Los Angeles County; Antelope Valley Mosquito and Vector Control District; Antelope Valley Resource Conservation District; the City of Palmdale; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-148 (34-41) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2013, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-148 (34-41) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A, B, C, and D).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-148 (34-41).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

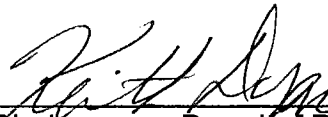
PASSED, APPROVED, AND ADOPTED this 12th day of March, 2013, by the following vote:

AYES: 7

NOES: 0

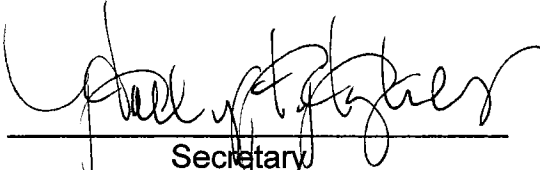
ABSENT: 0

ABSTAIN: 0



Chairperson, Board of Directors
Antelope Valley-East Kern Water Agency

ATTEST:



Secretary

JOINT RESOLUTION OF THE BOARD OF SUPERVISORS OF THE
COUNTY OF LOS ANGELES, THE BOARD OF TRUSTEES OF THE
ANTELOPE VALLEY MOSQUITO AND VECTOR CONTROL DISTRICT,
THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY RESOURCE
CONSERVATION DISTRICT, THE CITY COUNCIL OF THE CITY OF PALMDALE,
AND THE BOARD OF DIRECTORS OF THE ANTELOPE VALLEY-EAST KERN
WATER AGENCY APPROVING AND ACCEPTING THE NEGOTIATED EXCHANGE
OF PROPERTY TAX REVENUES RESULTING FROM ANNEXATION OF PROPERTY
DESIGNATED AS ANNEXATION 40-148 (34-41), LOCAL AGENCY FORMATION
COMMISSION DESIGNATION 2012-04, TO LOS ANGELES COUNTY
WATERWORKS DISTRICT NO. 40, ANTELOPE VALLEY

WHEREAS, pursuant to Section 99.01 of the Revenue and Taxation Code, in the case of any jurisdictional change that will result in a special district providing one or more services to an area where those services have not previously been provided by any local agency, the special district and each local agency that receives an apportionment of property tax revenue from the area may negotiate an exchange of property tax revenue generated in the area subject to the jurisdictional change and attributable to those local agencies; and

WHEREAS, the Board of Supervisors of the County of Los Angeles, acting on behalf of Los Angeles County Waterworks District No. 40, Antelope Valley; and the Consolidated Fire Protection District of Los Angeles County; together with the Board of Trustees of the Antelope Valley Mosquito and Vector Control District, the Board of Directors of the Antelope Valley Resource Conservation District, the City Council of the City of Palmdale, and the Board of Directors of the Antelope Valley-East Kern Water Agency, have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-148 (34-41) to Los Angeles County Waterworks District No. 40, Antelope Valley, is as set forth:

NOW, THEREFORE, BE IT RESOLVED as follows:

1. The Los Angeles County Waterworks District No. 40, Antelope Valley; the Consolidated Fire Protection District of Los Angeles County; Antelope Valley Mosquito and Vector Control District; Antelope Valley Resource Conservation District; the City of Palmdale; and Antelope Valley-East Kern Water Agency have determined that the amount of property tax revenue to be exchanged between their respective agencies as a result of the annexation proposal identified as Annexation 40-148 (34-41) is approved and accepted.
2. For fiscal years commencing on or after July 1, 2013, or the July 1 after the effective date of this jurisdictional change, whichever is later, the property tax revenue increment generated from the area within Annexation 40-148 (34-41) shall be allocated to the affected agencies as indicated in the enclosed worksheets (Exhibits A, B, C, and D).
3. No transfer of property tax revenues other than those specified in Paragraph 2 shall be made as a result of Annexation 40-148 (34-41).
4. If at any time after the effective date of this Joint Resolution the calculations used herein to determine initial property tax transfers or the data used to perform those calculations are found to be incorrect, thus producing an improper or inaccurate property tax transfer, the property tax transfer shall be recalculated, the corrected transfer shall be implemented for the next fiscal year, and any amounts of property tax received in excess of that which is proper shall be refunded to the appropriate agency.

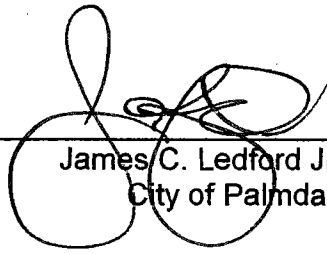
PASSED, APPROVED, AND ADOPTED this 1st day of May, 2013, by the following vote:

AYES: Ledford, Lackey, Bettencourt, Dispenza, and Hofbauer

NOES: None

ABSENT: None

ABSTAIN: None



James C. Ledford Jr., Mayor
City of Palmdale

ATTEST:



City Clerk

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Waterworks District # 40 ANTELOPE VALLEY
047.04
6923
July 1, 2013
40-148(34-41), LAFCO 2012-04

Waterworks District # 40, Antelope Valley
Based on their 2011-12 Tax Sharing Ratios

0.006431286

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.273285520	27.3286%	0.006431286	0.001757577	-0.001808337	0.271477183
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000123787	0.0124%	0.006431286	0.000000796	0.000000000	0.000123787
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.185910395	18.5910%	0.006431286	0.001195643	-0.001195643	0.184714752
7.31 L A C FIRE-FFW	0.007768808	0.7769%	0.006431286	0.000049963	0.000000000	0.007768808
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001880028	0.1880%	0.006431286	0.000012091	-0.000012091	0.001867937
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001026118	0.1026%	0.006431286	0.000006599	-0.000006599	0.001019519
225.01 CITY-PALMDALE TD #1	0.066294048	6.6294%	0.006431286	0.000426356	-0.000426356	0.065867692
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.020802148	2.0802%	0.006431286	0.000133785	-0.000133785	0.020668363
400.00 EDUCATIONAL REV AUGMENTATION FD	0.056520849	5.6521%	0.006431286	0.000363502	Exempt	0.056520849
400.01 EDUCATIONAL AUG FD IMPOUND	0.128939163	12.8939%	0.006431286	0.000829245	Exempt	0.128939163
400.15 COUNTY SCHOOL SERVICES	0.001535714	0.1536%	0.006431286	0.000009877	Exempt	0.001535714
400.21 CHILDREN'S INSTIL TUITION FUND	0.003047783	0.3048%	0.006431286	0.000019601	Exempt	0.003047783
593.01 PALMDALE SCHOOL DISTRICT	0.054610867	5.4611%	0.006431286	0.000351218	Exempt	0.054610867
593.06 CO.SCH.SERV.FD.- PALMDALE	0.009693866	0.9694%	0.006431286	0.000062344	Exempt	0.009693866
593.07 DEV CTR HDCPD MINOR PALMDALE	0.000919435	0.0919%	0.006431286	0.000005913	Exempt	0.000919435
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.105991347	10.5991%	0.006431286	0.000681661	Exempt	0.105991347
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000389403	0.0389%	0.006431286	0.000002504	Exempt	0.000389403
717.08 ANTELOPE VY.UN.HI.-K.P.S.-ELEM	0.051829754	5.1830%	0.006431286	0.000333332	Exempt	0.051829754
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.029430967	2.9431%	0.006431286	0.000189279	Exempt	0.029430967
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006431286	0.000000000	0.000000000	0.003582811
Total	1.000000000	100.0000%		0.006431286	-0.003582811	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.

Annexation To:
Account No.
TRA:
Effective Date:
Annexation Number:

Waterworks District # 40 - ACO FUND
51.75
6923
July 1, 2013
40-148(34-41), LAFCO 2012-04

Waterworks District # 40, ACO FUND
Based on their 2011-12 Tax Sharing Ratios

0.006402931

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.271477183	27.1477%	0.006402931	0.001738250	-0.001788785	0.269688398
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000123787	0.0124%	0.006402931	0.000000793	0.000000000	0.000123787
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.184714752	18.4715%	0.006402931	0.001182716	-0.001182716	0.183532036
7.31 L A C FIRE-FFW	0.007768808	0.7769%	0.006402931	0.000049743	0.000000000	0.007768808
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE'	0.003582811	0.3583%	0.006402931	0.000022940	-0.000022940	0.003559870
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001867937	0.1868%	0.006402931	0.000011960	-0.000011960	0.001855977
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001019519	0.1020%	0.006402931	0.000006528	-0.000006528	0.001012991
225.01 CITY-PALMDALE TD #1	0.065867692	6.5868%	0.006402931	0.000421746	-0.000421746	0.065445946
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.020668363	2.0668%	0.006402931	0.000132338	-0.000132338	0.020536025
400.00 EDUCATIONAL REV AUGMENTATION FD	0.056520849	5.6521%	0.006402931	0.000361899	Exempt	0.056520849
400.01 EDUCATIONAL AUG FD IMPOUND	0.128939163	12.8939%	0.006402931	0.000825589	Exempt	0.128939163
400.15 COUNTY SCHOOL SERVICES	0.001535714	0.1536%	0.006402931	0.000009833	Exempt	0.001535714
400.21 CHILDREN'S INSTIL TUITION FUND	0.003047783	0.3048%	0.006402931	0.000019515	Exempt	0.003047783
593.01 PALMDALE SCHOOL DISTRICT	0.054610867	5.4611%	0.006402931	0.000349670	Exempt	0.054610867
593.06 CO.SCH.SERV.FD.- PALMDALE	0.009693866	0.9694%	0.006402931	0.000062069	Exempt	0.009693866
593.07 DEV CTR HDCPD MINOR PALMDALE	0.000919435	0.0919%	0.006402931	0.000005887	Exempt	0.000919435
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.105991347	10.5991%	0.006402931	0.000678655	Exempt	0.105991347
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000389403	0.0389%	0.006402931	0.000002493	Exempt	0.000389403
717.08 ANTELOPE VY.UN.HI.-K.P.S.-ELEM	0.051829754	5.1830%	0.006402931	0.000331862	Exempt	0.051829754
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.029430967	2.9431%	0.006402931	0.000188444	Exempt	0.029430967
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006402931	0.000000000	0.000000000	0.003567014
Total	1.000000000	100.0000%		0.006402931	-0.003567014	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.

Annexation To: Waterworks District # 40 ANTELOPE VALLEY
Account No. 047.04
TRA: 11211
Effective Date: July 1, 2013
Annexation Number: 40-148(34-41), LAFCO 2012-04

Waterworks District # 40, Antelope Valley
Based on their 2011-12 Tax Sharing Ratios

0.006431286

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.241748130	24.1748%	0.006431286	0.001554751	-0.001601581	0.240146549
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000142151	0.0142%	0.006431286	0.000000914	0.000000000	0.000142151
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.176000000	17.6000%	0.006431286	0.001131906	-0.001131906	0.174868094
7.31 L A C FIRE-FFW	0.007139380	0.7139%	0.006431286	0.000045915	0.000000000	0.007139380
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001700665	0.1701%	0.006431286	0.000010937	-0.000010937	0.001689728
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001177822	0.1178%	0.006431286	0.000007575	-0.000007575	0.001170247
225.01 CITY-PALMDALE TD #1	0.066294048	6.6294%	0.006431286	0.000426356	-0.000426356	0.065867692
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023879878	2.3880%	0.006431286	0.000153578	-0.000153578	0.023726300
400.00 EDUCATIONAL REV AUGMENTATION FD	0.057620814	5.7621%	0.006431286	0.000370576	Exempt	0.057620814
400.01 EDUCATIONAL AUG FD IMPOUND	0.128757217	12.8757%	0.006431286	0.000828074	Exempt	0.128757217
400.15 COUNTY SCHOOL SERVICES	0.001763041	0.1763%	0.006431286	0.000011339	Exempt	0.001763041
400.21 CHILDREN'S INSTIL TUITION FUND	0.003498759	0.3499%	0.006431286	0.000022502	Exempt	0.003498759
593.01 PALMDALE SCHOOL DISTRICT	0.062690773	6.2691%	0.006431286	0.000403182	Exempt	0.062690773
593.06 CO.SCH.SERV.FD.- PALMDALE	0.011128017	1.1128%	0.006431286	0.000071567	Exempt	0.011128017
593.07 DEV CTR HDCPD MINOR PALMDALE	0.001055609	0.1056%	0.006431286	0.000006789	Exempt	0.001055609
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.121673068	12.1673%	0.006431286	0.000782514	Exempt	0.121673068
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000447129	0.0447%	0.006431286	0.000002876	Exempt	0.000447129
717.08 ANTELOPE VY.UN.HI.-K.P.S.-ELEM	0.059498100	5.9498%	0.006431286	0.000382649	Exempt	0.059498100
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033785399	3.3785%	0.006431286	0.000217284	Exempt	0.033785399
047.04 Waterworks Dist # 40 ANTELOPE VALLEY	0.000000000	0.0000%	0.006431286	0.000000000	0.000000000	0.003331934
Total	1.000000000	100.0000%		0.006431286	-0.003331934	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.

Annexation To: Waterworks District # 40 - ACO FUND
 Account No. 51.75
 TRA: 11211
 Effective Date: July 1, 2013
 Annexation Number: 40-148(34-41), LAFCO 2012-04

Waterworks District # 40, ACO FUND
 Based on their 2011-12 Tax Sharing Ratios

0.006402931

Accnt No. Taxing Agency	(1) Current Tax Share	(2) = (1) / Total Percent	(3) Proposed Dist Share	(4) = (2) * (3) Alloc of Dist Share	(5) Allocation Adjustments	(6) = (1) + (5) New Net Share
1.05 LOS ANGELES COUNTY GENERAL	0.240146549	24.0147%	0.006402931	0.001537642	-0.001584265	0.238562284
1.20 L.A. COUNTY ACCUM CAP OUTLAY	0.000142151	0.0142%	0.006402931	0.000000910	0.000000000	0.000142151
7.30 CONSOL. FIRE PRO.DIST.OF L.A.CO.	0.174868094	17.4868%	0.006402931	0.001119668	-0.001119668	0.173748425
7.31 L A C FIRE-FFW	0.007139380	0.7139%	0.006402931	0.000045713	0.000000000	0.007139380
47.04 WATERWORKS DIST #40 - ANTELOPE VALLE'	0.003331934	0.3332%	0.006402931	0.000021334	-0.000021334	0.003310600
61.05 ANTELOPE VLY MOSQ & VECTOR CONTR	0.001689728	0.1690%	0.006402931	0.000010819	-0.000010819	0.001678908
68.05 ANTELOPE VY RESOURCE CONSER DIST	0.001170247	0.1170%	0.006402931	0.000007493	-0.000007493	0.001162754
225.01 CITY-PALMDALE TD #1	0.065867692	6.5868%	0.006402931	0.000421746	-0.000421746	0.065445946
300.10 ANTELOPE VY.-EAST KERN WATER AGY	0.023726300	2.3726%	0.006402931	0.000151918	-0.000151918	0.023574382
400.00 EDUCATIONAL REV AUGMENTATION FD	0.057620814	5.7621%	0.006402931	0.000368942	Exempt	0.057620814
400.01 EDUCATIONAL AUG FD IMPOUND	0.128757217	12.8757%	0.006402931	0.000824424	Exempt	0.128757217
400.15 COUNTY SCHOOL SERVICES	0.001763041	0.1763%	0.006402931	0.000011289	Exempt	0.001763041
400.21 CHILDREN'S INSTIL TUITION FUND	0.003498759	0.3499%	0.006402931	0.000022402	Exempt	0.003498759
593.01 PALMDALE SCHOOL DISTRICT	0.062690773	6.2691%	0.006402931	0.000401405	Exempt	0.062690773
593.06 CO.SCH.SERV.FD.- PALMDALE	0.011128017	1.1128%	0.006402931	0.000071252	Exempt	0.011128017
593.07 DEV CTR HDCPD MINOR PALMDALE	0.001055609	0.1056%	0.006402931	0.000006759	Exempt	0.001055609
717.02 ANTELOPE VALLEY UNION HIGH SCH.	0.121673068	12.1673%	0.006402931	0.000779064	Exempt	0.121673068
717.06 CO.SCH.SERV.FD.- ANTELOPE VALLEY	0.000447129	0.0447%	0.006402931	0.000002863	Exempt	0.000447129
717.08 ANTELOPE VY.UN.HI.-K.P.S.-ELEM	0.059498100	5.9498%	0.006402931	0.000380962	Exempt	0.059498100
792.04 ANTELOPE VY.JT. COMMUNITY COLL.	0.033785399	3.3785%	0.006402931	0.000216326	Exempt	0.033785399
051.75 Waterworks Dist # 40 ACO FUND	0.000000000	0.0000%	0.006402931	0.000000000	0.000000000	0.003317244
Total	1.000000000	100.0000%		0.006402931	-0.003317244	1.000000000

- (1) Current share as reflected in the Auditor's ATI distribution in AF 49. Must total 1.000000000.
 (2) Must total 100%.
 (3) Weighted average waterworks district share as verified by Auditor.
 (4) Must total share reflected in Column (3).
 (5) Reflects exemption for school entities and County general fund obligation for debt service and FFW.
 (6) Final share distributions to be reflected in tax transfer resolution.